

**Rules of**  
**Department of Labor and**  
**Industrial Relations**  
**Division 10–Division of Employment Security**  
**Chapter 4–Unemployment Insurance**

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**Title 8—DEPARTMENT OF  
LABOR AND  
INDUSTRIAL RELATIONS**

**Division 10—Division of  
Employment Security**

**Chapter 4—Unemployment Insurance**

**8 CSR 10-4.010 Identification of Workers  
Covered by the Missouri Employment  
Security Law**

*PURPOSE: This rule provides for identification by federal Social Security number of persons covered under the law. This rule implements section 288.220, RSMo. This rule was previously known as regulation no. 8.*

(1) Each worker engaged in employment as defined in the Missouri Employment Security Law, including services covered by election, shall procure a federal Social Security account number and furnish that number to every employer for whom s/he performs services in employment.

(2) Each employer shall ascertain the federal Social Security account number of each worker performing services in employment for him/her.

(3) The employer shall report the worker's federal Social Security account number in making any protest to benefits or on any report required by the division with respect to a worker.

(4) Each worker shall furnish his/her federal Social Security account number to the division whenever s/he files an initial claim for benefits; and at any other time the information is requested.

*AUTHORITY: section 288.220, RSMo 1986.\* Original rule filed Sept. 30, 1946, effective Oct. 10, 1946. Amended: Filed June 20, 1951, effective July 1, 1951. Amended: Filed Nov. 9, 1954, effective Nov. 19, 1954. Amended: Filed Aug. 1, 1957, effective Aug. 29, 1957. Amended: Filed Nov. 21, 1975, effective Dec. 1, 1975.*

*\*Original authority 1951, amended 1955, 1961, 1963, 1967, 1971.*

**8 CSR 10-4.020 Records and Reports**

*PURPOSE: This rule prescribes the records which employers are required to maintain and specifies as to the information contained and availability of those records. This rule implements section 288.130, RSMo. This rule was previously known as regulation no. 9.*

(1) Each employing unit shall maintain payroll records for each worker which shall show—

(A) The worker's name and Social Security account number;

(B) The date on which s/he was hired, rehired or returned to work after temporary layoff, and the date, if any, when his/her name was removed from the payroll;

(C) Each day the worker performed services; provided, however, any employing unit may maintain records only of each week in which the worker performed services, if it is admitted by the employing unit that for all purposes of the Employment Security Law there was one (1) day in the week on which all workers appearing on the weekly record performed some services;

(D) The place where the work was done; and

(E) The date of the beginning and ending of each payroll period.

(2) The payroll records also shall record the wages paid each worker for each pay period by showing separately—

(A) Money wages;

(B) The cash value of all remuneration paid in any medium other than cash;

(C) Gratuities, including tips, received from persons other than the employing unit if reported to the employing unit; and

(D) Any special payments for services other than those rendered exclusively in a given pay period, such as annual bonuses, gifts, prizes, and the like, showing separately—money payments; other remuneration; the nature of those payments; and the period during which the services were performed for which the special payments were made.

(3) A notation shall be made of the hours in each pay period during which any services were performed by each worker which do not constitute employment covered by the law and the nature of those services.

(4) The records required to be maintained by this rule shall be preserved for a period of at least three (3) complete years. This means that for audit and inspection by the division there shall be available three (3) complete years' records in addition to a current incomplete year's records.

(5) Each employing unit shall notify the division in writing whenever it becomes liable to pay contributions as an employer.

*AUTHORITY: section 288.220, RSMo Supp. 1995.\* Original rule filed Sept. 30, 1946, effective Oct. 10, 1946. Amended: Filed June 20, 1951, effective July 1, 1951. Amended:*

*Filed Nov. 21, 1975, effective Dec. 1, 1975. Emergency amendment filed July 12, 1984, effective Aug. 13, 1984, expired Dec. 10, 1984. Amended: Filed July 12, 1984, effective Oct. 11, 1984. Amended: Filed Aug. 30, 1996, effective March 30, 1997.*

*\*Original authority 1951, amended 1955, 1961, 1963, 1967, 1971, 1995.*

**8 CSR 10-4.030 Contribution and Wage  
Reports and Payment of Contributions**

*PURPOSE: This rule prescribes as to the filing of quarterly tax and wage reports, the reporting of temporary employment, extension of time for filing, establishment of receipt date and exemption from filing reports. This rule implements sections 288.090 and 288.130, RSMo. This rule was previously known as regulation no. 10.*

(1) On or before the last day of the month following each calendar quarter each employer shall complete and file contribution and wage reports with division containing, along with other relevant information, data as to the wages paid by that employer, and to whom paid, within the calendar quarter, on forms to be obtained from, or approved by, the division.

(2) On or before the last day of the month following each calendar quarter, each employer shall pay the contributions due with respect to the wages paid by it in that quarter.

(3) Employers required to report quarterly wage information due on magnetic media tape or diskette pursuant to section 288.090, RSMo, must report in a format prescribed by the division. Employers not required to report quarterly wage information due on magnetic media tape or diskette pursuant to section 288.090, RSMo, may elect to do so upon approval by the division and in a format prescribed by the division. If an employer that has elected to report quarterly wage information by magnetic media fails to report in the prescribed format, the division may at any time cancel the approval through written notification.

(4) Any employer desiring to submit wage reports on forms other than those furnished by the division shall submit to the division a sample of the form proposed. The use of the form may be approved if it is printed on a satisfactory grade of white paper, eight and one-half inches by eleven inches (8 1/2" × 11") in size and if it supplies all required information in a satisfactory manner; provided, however, that the division's quarterly summary

wage report form shall always be used as the first page of these reports. This approval may be canceled at any time at the option of the division.

(5) Upon the written request of an employer made on or before the due date of any report or contribution payment, the division may, for good cause shown, grant an extension of time for the filing of a report or the payment of contributions, but no such extension shall exceed three (3) months.

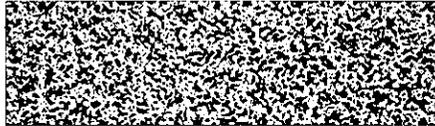
(6) Whenever it appears that an employer will employ no workers and pay no wages for a material period, the employer may file an application for exemption from filing contribution and wage reports. If the application is approved by the division, no reports need be filed so long as no wages are paid by the employer during the period covered by the approval. When any wages are paid for either past or current periods, the exemption shall be automatically canceled.

*AUTHORITY: section 288.220, RSMo Supp. 1997.\* Original rule filed Sept. 30, 1946, effective Oct. 10, 1946. Amended: Filed June 20, 1951, effective July 1, 1951. Amended: Filed Nov. 9, 1954, effective Nov. 19, 1954. Amended: Filed April 17, 1958, effective April 27, 1958. Amended: Filed Sept. 10, 1959, effective Sept. 20, 1959. Amended: Filed Oct. 1, 1965, effective Oct. 11, 1965. Amended: Filed Oct. 17, 1967, effective Oct. 27, 1967. Amended: Filed Dec. 18, 1972, effective Dec. 28, 1972. Amended: Filed Nov. 21, 1975, effective Dec. 1, 1975. Emergency amendment filed July 12, 1984, effective Aug. 13, 1984, expired Dec. 10, 1984. Amended: Filed July 12, 1984, effective Oct. 11, 1984. Amended: Filed Aug. 4, 1998, effective Feb. 28, 1999.*

*\*Original authority 1951, amended 1955, 1961, 1963, 1967, 1971, 1995.*

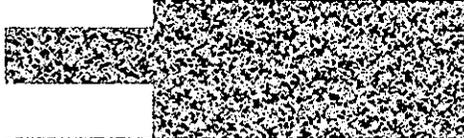


Missouri Department of Labor and Industrial Relations  
DIVISION OF EMPLOYMENT SECURITY  
421 E. Dunklin St., P.O. Box 888  
Jefferson City, Missouri 65102-0888



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TO:

**MISSOURI QUARTERLY  
CONTRIBUTION AND WAGE REPORT  
FORMS SET**

EACH EMPLOYER LIABLE UNDER THE MISSOURI EMPLOYMENT SECURITY LAW IS REQUIRED TO FILL OUT, SIGN AND RETURN THIS REPORT. IF NO WAGES WERE PAID DURING THIS QUARTER, ENTER "NO PAYROLL" ACROSS THE FRONT OF THE REPORT.

IF YOU HAVE DISPOSED OF ALL OR ANY PORTION OF YOUR BUSINESS, OR DISCONTINUED EMPLOYING WORKERS, PLEASE COMPLETE THE BACK SIDE OF THE FORM MODES-4/MISSOURI CONTRIBUTION AND WAGE REPORT.

IF ADDITIONAL BLANK REPORT FORMS OR CONTINUATION SHEETS ARE NEEDED, YOU MAY ORDER THESE FORMS BY LETTER FROM THIS DIVISION ATTN: ADMINISTRATIVE ANALYSIS

THE DIVISION PREFERS YOU REPORT THE WAGE DETAIL ON MAGNETIC TAPE OR DISK. FOR MORE INFORMATION ON REPORTING FORMATS, PLEASE TELEPHONE (314) 751-2271.

**INSTRUCTIONS FOR COMPLETING FORMS ON BACK OF THIS PAGE.**



INSTRUCTIONS FOR COMPLETING THE MISSOURI CONTRIBUTION AND WAGE REPORT

Employers are required by law to file a report each calendar quarter regardless of number of workers, even if no wages were paid during the quarter, OR IF THE CURRENT CONTRIBUTION RATE IS ZERO. The law provides for penalties and interest for failure to make timely returns and payments, and for false or fraudulent statements in reports.

- ITEM 1. FEDERAL IDENTIFICATION NUMBER. If this item is blank or number shown is incorrect, line out and enter correct Federal ID number.
ITEM 2. EMPLOYER ACCOUNT NO. If this item is blank, enter your fourteen (14) digit Missouri Division of Employment Security Employer Account Number.
ITEM 3. CALENDAR QUARTER. If this item is blank, enter the quarter and year for which report is being prepared.
ITEM 4. TOTAL WAGES PAID. Enter the total of Item 14, plus the totals from all continuation sheets. If no wages were paid, enter "No Wages Paid".
ITEM 5. WAGES PAID IN EXCESS OF TAXABLE WAGE BASE. The present taxable wage base is shown in Item 5. Wages paid to a worker up to that amount during the calendar year are taxable. When a worker's earnings exceed the taxable wage base for a calendar year, that portion of the earnings in excess is nontaxable. Enter in Item 5 the total of nontaxable wages paid in excess of the taxable wage base during the calendar quarter. Do not include excess wage amount reported in previous quarter during the same calendar year. In computing the nontaxable wages in excess of the taxable wage base, take into account (1) the wages paid by you to the same worker and reported as taxable wages to the employment security agency of any other state, and (2) the wages paid to the same worker by your predecessor from whom you acquired a business. Such items should be indicated by an asterisk after the worker's name on the Missouri Contribution and Wage Report and explained at the bottom of the page.

SAMPLE WORKSHEET FOR COMPUTING EXCESS WAGES (SAMPLE BASED ON \$7,500) SEE ITEM 5 ON FACE OF REPORT FORM FOR CURRENT TAXABLE WAGE BASE.

Table with 4 main columns: FIRST QUARTER, SECOND QUARTER, THIRD QUARTER, FOURTH QUARTER. Each column has sub-columns for Total Wages for Quarter, Excess of \$7,500, and Taxable Wages. Rows include individual workers (John Doe, Mary Doe, Jane Doe, Bill Doe, Joe Doe) and a Totals for Qtr. row.

- ITEM 6. TAXABLE WAGES. Enter the amount of Item 4 minus Item 5.
ITEM 7. CONTRIBUTIONS DUE. Multiply Item 6 by your contribution rate shown in Item 7.
ITEM 8. DEBITS AND CREDITS. Add any federal assessment amount in 8(a). If this report is delinquent, compute interest on the contributions due at the rate shown for each month, or part of a month, from due date to date paid and add this amount in 8(b). Add any previous underpayments in 8(c), including interest billed for prior delinquencies. Subtract any overpayment in 8(d) supported by adjustment forms MODES-4C or 10C or credits established by the Division. Do not enter any adjustment figures in Item 14. Adjustment forms necessary may be requested from any office of this Division.
ITEM 9. TOTAL PAYMENT. Enter the amount of Item 7 plus the amount in Item 8(a), (b), and (c) minus 8(d). Make your remittance payable to MISSOURI DIVISION OF EMPLOYMENT SECURITY and return Contribution and Wage Report with remittance to P.O. Box 888, Jefferson City, MO 65102-0888.
ITEM 10. NUMBER OF WORKERS. Enter for each month during the quarter the number of workers who earned wages during the pay period which includes the 12th day of the month. Workers on strike during the week of the 12th are not to be included. If you had no workers earning wages during the month, enter a zero.
ITEM 11. If name or address shown are incorrect, mark corrections as necessary.
ITEM 12. WORKER'S SOCIAL SECURITY NUMBER. Enter the number as it appears on the worker's social security card.
ITEM 13. NAME OF WORKERS. Enter the worker's name as shown on your records: first initial, second initial and surname. If the worker's name has been changed, show both names on the report. The previous name should be in parentheses.
ITEM 14. TOTAL WAGES PAID DURING QUARTER. Enter the total amount of wages paid to each worker during the quarter including the reasonable cash value of meals, lodging, or other remuneration. Total wages include taxable wages paid up to the taxable wage base and nontaxable wages paid in excess of the taxable wage base. The present taxable wage base is shown in Item 5. All wages paid including CASUAL TEMPORARY AND PART TIME EMPLOYMENT must be reported.
ITEM 15. PROBATIONARY. If the worker was employed on a TEST or TRIAL basis and was employed no longer than 28 consecutive days, enter the dates of first and last day worked and the letter "P". For example: If probationary employment was from March 1 to March 21, enter "3/1-3/21 P". IF YOU USE MODES-10B, CONTINUATION SHEETS, THE INSTRUCTIONS SET OUT IN ITEMS 12, 13, 14, AND 15 SHOULD BE FOLLOWED.
ITEM 16. PAGE NUMBER. Enter the total number of pages contained in this report. MODES-10B, Continuation Sheets, or other approved substitute form should be numbered consecutively.

MODES-4 (3-91)





MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
DIVISION OF EMPLOYMENT SECURITY
P.O. Box 888, Jefferson City, MO 65102-0888

REPORT ON DISCONTINUANCE OF EMPLOYMENT OR BUSINESS OR CHANGE IN OWNERSHIP

EMPLOYER NAME \_\_\_\_\_ ACCOUNT NUMBER \_\_\_\_\_

COMPLETE EITHER ITEM 1 OR 2 WHICHEVER APPLIES TO YOU AND SIGN BELOW

1. REPORT ON DISCONTINUANCE OF EMPLOYMENT OR BUSINESS WITHOUT A SUCCESSOR

a. Show last date you paid wages to either part-time or full-time workers. \_\_\_\_\_

1. Check appropriate block below to show reason you no longer pay wages.

- Closed Business. Date closed \_\_\_\_\_ Reason closed \_\_\_\_\_
Use subcontractors. Name(s) & Address(es) \_\_\_\_\_
Operate business without help. Explain \_\_\_\_\_
Other Reason \_\_\_\_\_

b. Do you anticipate employing workers in the foreseeable future? [ ] Yes [ ] No

1. If answer is "Yes", explain \_\_\_\_\_

2. If answer is "No" the filing of this form will be considered an application for exemption from filing contribution and wage reports beginning with quarter following last date you paid wages.

2. REPORT ON CHANGE OF OWNERSHIP

a. Enter date and type of change. Exact date of change \_\_\_\_\_

- Entire Business Sold [ ] Partnership Dissolved [ ] Corporation Formed [ ]
Partner Added [ ] Partner Withdrew [ ] Merger [ ]
Partial Sale Only, explain \_\_\_\_\_
Other Change, explain \_\_\_\_\_

b. New Owner's Name \_\_\_\_\_

New Business Name \_\_\_\_\_

New Owner's Mailing Address \_\_\_\_\_

c. Did your successor acquire substantially all of your business? [ ] Yes [ ] No

d. Did you start or acquire a business in Missouri after date shown in Item 2a? [ ] Yes [ ] No
If "Yes" explain \_\_\_\_\_

e. Did you employ any workers or remunerate anyone in Missouri, including officers, after date shown in Item 2a?
[ ] Yes [ ] No If "Yes", explain \_\_\_\_\_

I certify that the above information is true and correct to the best of my knowledge and belief.

Signed \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

My future mailing address will be \_\_\_\_\_ Telephone No. \_\_\_\_\_

Name and address of preparer if other than taxpayer.

Name \_\_\_\_\_ Address \_\_\_\_\_ Telephone No. \_\_\_\_\_





**2 CSR 10-4.040 Experience Rating**

*PURPOSE:* This rule prescribes conditions under which a calculated experience tax rate is permissible, cut-off date for adjustments in prior reports and conditions for accepting voluntary contributions. This rule implements sections 288.090, 288.113 and 288.125, RSMo. This rule was previously known as regulation no. 11.

(1) An employer shall be eligible for experience rating for a calendar year in the event that—

(A) S/he was an employer on or before the first day of the twelve (12)-month period immediately preceding the calculation date for that year; and

(B) There was no period of eight (8) or more consecutive calendar quarters, in the first eleven (11) of the last thirteen (13) calendar quarters immediately preceding the calculation date for that year, in which no wages for employment were paid by that employer.

(2) A reasonable time after June 30 for a cut-off date for rate calculation purposes is established as the period ending with the date on which contribution and wage reports and contributions for the second calendar quarter of any year are delinquent as provided in section 288.090, RSMo. All contributions received by the division by that date shall be considered as contributions paid and credited within the time required and those contributions shall be used in the calculation of the employer's contribution rate for the following calendar year. Any adjustment of contributions or wages in respect to periods prior to July 1 of any year which are approved on or before the cut-off date shall be used in the calculation of contribution rates for the succeeding calendar years. All benefits paid prior to the July 1 calculation date shall be charged against the employer's account and used in the calculation of contribution rates applicable to the succeeding calendar year.

(3) Voluntary payments shall be transmitted by an employer to the division with a signed written statement identifying the amount as a voluntary payment. No voluntary payment will be accepted from an employer who is not eligible for an experience rating.

(4) A written determination showing contributions credited, benefits charged and the contribution rate for a calendar year shall be mailed to each employer as soon as practical after the July 1 calculation date.

*AUTHORITY:* section 288.220, RSMo (1986).\* Original rule filed Sept. 30, 1946, effective Oct. 10, 1946. Amended: Filed June

20, 1951, effective July 1, 1951. Amended: Filed Nov. 9, 1954, effective Nov. 19, 1954. Amended: Filed April 17, 1958, effective April 27, 1958. Amended: Filed June 1, 1961, effective June 11, 1961. Amended: Filed Oct. 1, 1965, effective Oct. 11, 1965. Amended: Filed Oct. 17, 1967, effective Oct. 27, 1967. Amended: Filed June 14, 1971, effective June 24, 1971. Amended: Filed Nov. 21, 1975, effective Dec. 1, 1975.

\*Original authority 1951, amended 1955, 1961, 1963, 1967, 1971.

**8 CSR 10-4.050 Notice of Termination of Coverage**

*PURPOSE:* This rule prescribes the method for notifying workers of termination of coverage under the law. This rule implements section 288.080, RSMo. This rule was previously known as regulation no. 12.

*Editor's Note:* The full text of any material that the adopting agency has incorporated by reference in this rule will be made available to any interested person at both the Office of the Secretary of State and the office of the adopting state agency, pursuant to section 536.031(4), RSMo. Such material will be provided at the cost established by state law.

(1) Any employing unit whose application for termination of coverage is approved shall give notice of termination to each worker who is in employment on the date the employing unit receives the notice of the division's action. This shall be done by having each worker read and sign the notice. After the notifications, the notice form shall be conspicuously posted in the employing unit's principal place of business for a period of ninety (90) days. After that period, the employing unit shall certify to the facts of notice and posting and return the form to the division for its records.

(2) For a period of fifteen (15) months after the date of termination, the employing unit shall give to each of its workers separated from its employment a copy of the booklet *Information for Workers* about employment security in Missouri.

*AUTHORITY:* section 288.220, RSMo (1986).\* Original rule filed Sept. 30, 1946, effective Oct. 10, 1946. Amended: Filed June 20, 1951, effective July 1, 1951. Amended: Filed Nov. 21, 1975, effective Dec. 1, 1975.

\*Original authority 1951, 1955, 1961, 1963, 1967, 1971.



MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS  
**DIVISION OF EMPLOYMENT SECURITY**

P.O. BOX 59, JEFFERSON CITY, MO. 65104  
TELEPHONE 314-751-3382

NOTICE OF TERMINATION OF COVERAGE  
EFFECTIVE:

DEAR EMPLOYER:

ACCORDING TO OUR RECORDS YOU HAVE PAID NO WAGES IN EMPLOYMENT COVERED BY THE MISSOURI EMPLOYMENT SECURITY LAW FOR THE LAST TWO COMPLETED CALENDAR YEARS.

SECTION 288.080.4, RSMO. 1986, GRANTS THE DIVISION THE AUTHORITY TO TERMINATE THE STATUS OF ANY EMPLOYING UNIT AS AN EMPLOYER SUBJECT TO THIS LAW WHEN SATISFIED THAT SUCH EMPLOYING UNIT HAS HAD NO INDIVIDUALS IN EMPLOYMENT AT ANY TIME DURING THE LAST TWO PRECEDING CALENDAR YEARS.

THE DIVISION HAS TERMINATED YOUR LIABILITY UNDER THE LAW EFFECTIVE . IN THE EVENT ANY OF THIS INFORMATION IS FOUND TO BE INACCURATE OR INCOMPLETE, THIS ACTION ON THE PART OF THE DIVISION IS SUBJECT TO RECONSIDERATION AND SHALL NOT BE CONSTRUED AS A WAIVER OR ESTOPPEL IN RESPECT TO ANY REPORTS, CONTRIBUTIONS, INTEREST OR PENALTIES WHICH MAY BE DUE.

IT SHALL BE YOUR DUTY TO NOTIFY THIS DIVISION IF AT ANY TIME IN THE FUTURE YOU SHOULD AGAIN PAY SUFFICIENT WAGES OR HAVE A SUFFICIENT NUMBER OF WORKERS IN COVERED EMPLOYMENT TO AGAIN BECOME LIABLE UNDER THE MISSOURI EMPLOYMENT SECURITY LAW TO REPORT WAGES AND PAY CONTRIBUTIONS.

SINCERELY,

DIVISION OF EMPLOYMENT SECURITY

EMPLOYER LIABILITY UNIT

DATE MAILED:

C-236 (05-89)  
DES-CIA014A (05-89)



**8 CSR 10-4.060 Probationary Employment**

*PURPOSE: This rule prescribes the method of reporting probationary employment. This rule implements section 288.100, RSMo. This rule was previously known as regulation no. 14.*

(1) When an individual was employed by employer no longer than a probationary period of twenty-eight (28) consecutive days, no charge shall be made against employer's account in respect to benefits paid the individual, provided the probationary period of employment has been reported by a notation on the employer's wage report, required under 8 CSR 10-4.030 Contribution and Wage Reports and Payment of Contributions, which will give the beginning and ending dates of employment and a statement that the employment was probationary. Any employment of an individual after the first twenty-eight (28) days removes all such employment from probationary status.

*AUTHORITY: section 288.220, RSMo (1986). \* Original rule filed Sept. 30, 1946, effective Oct. 10, 1946. Amended: Filed June 20, 1951, effective July 1, 1951. Amended: Filed Aug. 1, 1957, effective Aug. 29, 1957. Amended: Filed Nov. 21, 1975, effective Dec. 1, 1975. Emergency amendment filed July 12, 1984, effective Aug. 13, 1984, expired Dec. 10, 1984. Amended: Filed July 12, 1984, effective Oct. 11, 1984.*

*\*Original authority 1951, amended 1955, 1961, 1963, 1967, 1971.*

**8 CSR 10-4.070 Supplementary Statistical Report for Multi-Area Employers**

*PURPOSE: This rule prescribes how statistical information by area, by industry is to be supplied where multiple operations of an employer are included in a combined report. This rule implements section 288.130, RSMo. This rule was previously known as regulation no. 16.*

(1) The term area as used in this rule means the several counties of this state and the cities of St. Louis, Kansas City, St. Joseph and Springfield; except that the counties of Jackson, Buchanan and Greene outside the cities of Kansas City, St. Joseph and Springfield shall constitute separate areas.

(2) A multi-area employer is any employer who has more than fifty (50) workers in all areas other than the area in which that employer has his/her principal employment.

(3) The division's form, Supplementary Statistical Report for Calendar Quarter Ending \_\_\_\_\_, shall be completed by each multi-area employer for each calendar quarter and shall be returned to the division on or before the twenty-fifth day of the month following the calendar quarter covered by the report unless an extension of time is granted.

(4) If an employer can show that compliance with the previous requirement works an undue hardship, the division may approve any reasonable plan through which the employer can supply information equivalent to that required to be shown on the previously mentioned report.

*AUTHORITY: section 288.220, RSMo (1986). \* Original rule filed Sept. 30, 1946, effective Oct. 10, 1946. Amended: Filed June 20, 1951, effective July 1, 1951. Amended: Filed Nov. 21, 1975, effective Dec. 1, 1975.*

*\*Original authority 1951, amended 1955, 1961, 1963, 1967, 1971.*



**GENERAL INFORMATION****PURPOSE OF THIS REPORT**

This Multiple Worksite Report is designed to collect information showing the distribution of the employment and wages of business establishments by industry and geographic area. These data will enable our agency to prepare accurate reports on the economic conditions of business activities by geographic area and industry within our State.

**TIME OF COMPLETION**

**Time of Completion** is estimated to vary from 10 minutes to 60 minutes per response, with an average of 22 minutes per response. This includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed and completing and reviewing this information. If you have any comments regarding these estimates or any other aspect of this form, send them to the Bureau of Labor Statistics, Division of Management Systems (1220-0134), 441 G Street NW, Washington, D.C. 20212 and to the Office of Management and Budget, Paperwork Reduction Project, (1220-0134), Washington, D.C. 20503.

**FILING INSTRUCTIONS**

- The Missouri Dept. of Labor & Industrial Relations requests employers to submit this report, in addition to the Missouri Quarterly Contribution and Wage Report (Form MODES-4), if they operate the same business activity in more than one location or conduct different business activities from one or more locations within our state.
- The **Due Date** for filing this report is preprinted in **SECTION B** along with the **QUARTER ENDING** date.

**INSTRUCTIONS****SECTION A**

The address (in Section A) for your firm has been preprinted from information that you have previously supplied to this agency. Please review it and make any necessary corrections.

**SECTION C**

Please enter your name, title, and phone number (including the area code) on the first page of the form in Section C. This information is needed in case any questions arise concerning this report.

**SECTION D**

<b>COLUMN 2</b>	Please review the preprinted name (division, subsidiary, etc.), physical location address, and worksite description information (i.e., store number, plant name, or principal business activity that uniquely identifies each worksite) that has been preprinted for each of the worksites listed and correct where necessary.
<b>COLUMN 3</b>	For each month of the quarter, please enter the total number of full- and part-time employees who worked at each worksite in any part of the pay period which includes the 12th of the month.
<b>COLUMN 4</b>	Please enter total wages paid during the quarter for each worksite rounded to the nearest dollar.
<b>COMMENTS</b>	Please explain any large changes in employment or wages, such as store closure, strikes, layoffs, bonuses, seasonal changes, etc., in the comments section for that worksite.
<b>TOTALS</b>	THE TOTALS FOR COLUMNS 3 AND 4 MUST AGREE WITH THE CORRESPONDING TOTALS ON THE MISSOURI QUARTERLY CONTRIBUTION AND WAGE REPORT (Form MODES-4).

**NEW OR OMITTED UNITS (SINCE YOUR LAST QUARTERLY REPORT) :**

If any units of your company have been omitted because you have expanded operations to a new location or purchased units from another company, please complete columns 2-4 for each worksite.

In addition, for each unit, please provide in the comments section :

- The name of the county in which each is located, if known.
- A description of the business activity(s) that will be conducted at each worksite.

If units were purchased from another company, also provide:

- The name of the company,
- The effective date of the transaction, and ...
- The Unemployment Insurance number of the seller, if known.

**SOLD OR INACTIVE UNITS (SINCE YOUR LAST QUARTERLY REPORT) :**

Please indicate in the comments section any worksites that became inactive or were sold to another company.

In addition, for each unit sold, please provide in the comments section :

- The name of the company,
- The effective date of the transaction, and ...
- The Unemployment Insurance number of the purchaser, if known.

If more space is needed, please attach a separate sheet of paper using the same format.

**PLEASE RETURN COMPLETED FORM(S) IN THE ENCLOSED RETURN ENVELOPE.**

**IF YOU HAVE ANY QUESTIONS CONCERNING THIS REPORT, PLEASE WRITE OR CALL**

Missouri Dept. of Labor & Industrial Relations  
Div. of Employment Security- Research & Analysis  
P.O. Box 59  
Jefferson City, Missouri 65104  
(314) 751-3598

**8 CSR 10-4.080 Joint Accounts**

*PURPOSE: This rule prescribes how joint accounts will be established and the consequences of that action. This rule implements section 288.100, RSMo. This rule was previously known as regulation no. 17.*

(1) Any employer may make application in writing to the division to participate in a joint account with one (1) or more other employers.

(2) The division shall approve those applications that meet the requirements of this rule.

(3) Any application to participate in a joint account may be filed at any time, provided, however, all contributions, interest and penalties due from the applicant-employer must be paid prior to the effective date of the employer's membership in the joint account.

(4) All such applications shall be accepted only on the condition that the applicant waives all rights s/he has in his/her individual employer account under the law when the division approves his/her application and merges his/her individual account in a joint account for experience rating purposes.

(5) Each applicant-employer shall agree to assume joint and several liability for any contributions, interest and penalties accruing on the part of any one (1) of the employers participating in the joint account during the duration of the account in consideration for the division granting him/her the right to participate in it.

(6) Each employer participating in a joint account agrees to maintain a sufficient record of his/her own employment in order that s/he can furnish the division with information necessary to enable the division to make proper certification to the Bureau of Internal Revenue of the United States Treasury under the Federal Unemployment Tax Act and to enable the division to determine any benefit charges against his/her separate account.

(7) No reduced rate of contributions shall be established for any joint account until each participating employer is individually eligible for the calculation of a contribution rate.

(8) All joint accounts will be maintained only on a calendar-year basis and those accounts must be maintained for a minimum period of two (2) calendar years unless terminated sooner by action of the division.

(9) All contribution credits for all employers in a joint account will be calculated together. All benefit payments chargeable against all

employers in a joint account will be calculated together. The average annual payroll of the joint account will be the average of the annual payrolls of all employers participating in the account.

(10) If any individual, type of organization or employing unit succeeds to the business of an employer participating in a joint account under conditions which would require the transfer of any separate account of that employer to the successor, the successor shall be *ipso facto* a member of the joint account.

(11) Withdrawal from a joint account by any participating employer may be approved if the request for withdrawal is made in writing to the division on or before December 31 of the year prior to the year for which the withdrawal is to be effective. The withdrawing employer, as of the effective date of withdrawal, shall be treated in all respects as a newly liable employer, regardless of all prior contributions or benefit payment experience. The remaining employer or employers shall continue to constitute the joint account. The withdrawal or termination of all except one (1) member shall not dissolve the joint account, unless and until that last member shall withdraw or terminate.

(12) Participation in a joint account shall not affect the right of any employer to terminate his/her liability, but after termination, the employer, in all respects, shall be treated as a withdrawing employer under this rule.

*AUTHORITY: section 288.220, RSMo Supp. 1997.\* Original rule filed Sept. 30, 1946, effective Oct. 10, 1946. Amended: Filed June 20, 1951, effective July 1, 1951. Amended: Filed Nov. 21, 1975, effective Dec. 1, 1975. Amended: Filed July 10, 1998, effective Dec. 30, 1998.*

*\*Original authority 1951, amended 1955, 1961, 1963, 1967, 1971, 1995.*

**8 CSR 10-4.090 Employer Elections to Cover Multistate Workers**

*PURPOSE: This rule prescribes the procedures and definitions necessary to process elections of coverage and reporting of multistate workers. This rule implements section 288.340, RSMo. This rule was previously known as regulation no. 20.*

(1) This rule shall govern this division in its administrative cooperation with other states subscribing to the Interstate Reciprocal Arrangement, referred to as the Arrangement.

(2) Definitions. As used in this rule, unless the context clearly indicates otherwise—

(A) Agency means any officer, board, commission or other authority charged with the administration of the unemployment compensation law of a participating jurisdiction;

(B) Interested jurisdiction means any participating jurisdiction to which an election submitted under his/her regulation is sent for its approval; and interested agency means the agency of that jurisdiction;

(C) Jurisdiction means any state of the United States, the District of Columbia, Puerto Rico, the Virgin Islands, the Dominion of Canada or, with respect to the coverage of any Federal Unemployment Compensation Law, the federal government;

(D) Participating jurisdiction means a jurisdiction whose administrative agency has subscribed to the arrangement and whose adherence to the arrangement has not terminated; and

(E) Services customarily performed by an individual in more than one (1) jurisdiction means services performed in more than one (1) jurisdiction during a reasonable assurance that they will continue to be performed in more than one (1) jurisdiction or if those services are required or expected to be performed in more than one (1) jurisdiction under the election.

(3) Submission and Approval of Coverage Elections.

(A) Any employer may file an election on Form MODES-2019 to cover under the law of a single participating jurisdiction all of the services performed for him/her by an individual who customarily works for him/her in more than one (1) participating jurisdiction. Such an election may be filed, with respect to an individual, with any participating jurisdiction in which any part of the individual's services are performed; the individual has his/her residence; or the employing unit maintains a place of business to which the individual's services bear a reasonable relation.

(B) The agency of the elected jurisdiction (thus selected and determined) shall initially approve or disapprove the election. If the agency approves the election, it shall forward a copy to the agency of each other participating jurisdiction specified, under whose unemployment compensation or employment security law the individual(s) in question, in the absence of an election, might be covered. Each interested agency shall approve or disapprove the election, as promptly as practicable; and shall notify the agency of the elected jurisdiction accordingly. In case its law so requires, any such interested agency, before taking action, may require from the electing employing unit satisfactory evidence that the

affected employees have been notified of and have acquiesced in the election.

(C) If the agency of the elected jurisdiction, or the agency of any interested jurisdiction, disapproves the election, the disapproving agency shall notify the elected jurisdiction and the electing employing unit of its action and of its reasons.

(D) Such an election shall take effect as to the elected jurisdiction only if approved by its agency and by one (1) or more interested agencies. An election approved shall take effect, as to any interested agency, only if it is approved by the agency.

(E) In case any election is approved only in part, or is disapproved by some of the agencies, the electing employing unit may withdraw its election within ten (10) days after being notified of the action.

#### (4) Effective Period of Elections.

(A) Commencement. An election duly approved under this rule shall become effective at the beginning of the calendar quarter in which the election was submitted, unless the election, as approved, specifies the beginning of a different calendar quarter. If the electing unit requests an earlier effective date than the beginning of the calendar quarter in which the election is submitted, the earlier date may be approved solely as to those interested jurisdictions in which the employer had no liability to pay contributions for the earlier period in question.

(B) Termination. The application of an election to any individual under this rule shall terminate, if the agency of the elected jurisdiction finds that the nature of the services customarily performed by the individual for the electing unit has changed, so they are no longer customarily performed in more than one (1) participating jurisdiction. The termination shall be effective as of the close of the calendar quarter in which notice of the finding is mailed to all parties affected. Except as provided, each election approved shall remain in effect through the close of the calendar year in which it is submitted and after that until the close of the calendar quarter in which the electing unit gives written notice of its termination to all affected agencies. Whenever an election under this rule ceases to apply to any individual, the electing unit shall notify the affected individual accordingly.

#### (5) Reports and Notices by the Electing Unit.

(A) The electing unit shall promptly notify each individual affected by its approved election on the Form MODES-2020 supplied by the elected jurisdiction and shall furnish the elected agency a copy of the notice.

(B) Whenever an individual covered by an election under this rule is separated from his/her employment, the electing unit shall again notify him/her as to the jurisdiction under whose unemployment compensation law his/her services have been covered. If at the time of termination the individual is not located in the elected jurisdiction, the electing unit shall notify him/her as to the procedure for filing interstate benefit claims.

(C) The electing unit shall report immediately to the elected jurisdiction any change which occurs in the conditions of employment pertinent to its election, such as cases where an individual's services for the employer cease to be customarily performed in more than one (1) participating jurisdiction or where a change in the work assigned to an individual requires him/her to perform services in a new participating jurisdiction.

(6) Delegation of Authority to Approve Elections. The director delegates to the chief of contributions authority to approve or disapprove coverage elections in accordance with this rule.

*AUTHORITY: section 288.220, RSMo 1986. \* Original rule filed Sept. 30, 1946, effective Oct. 10, 1946. Amended: Filed June 20, 1951, effective July 1, 1951. Amended: Filed Nov. 9, 1954, effective Nov. 19, 1954. Amended: Filed Oct. 1, 1965, effective Oct. 13, 1965. Amended: Filed Nov. 21, 1975, effective Dec. 1, 1975. Amended: Filed July 17, 1985, effective Nov. 11, 1985.*

*\*Original authority 1951, amended 1955, 1961, 1963, 1967, 1971.*



Form RC-2  
MODES-2020-R4  
Missouri  
Cont. 9-83

State of Missouri  
DIVISION OF EMPLOYMENT SECURITY

Notice to Worker

As to UNEMPLOYMENT INSURANCE COVERAGE

Worker's Name \_\_\_\_\_ S.S. No. \_\_\_\_\_

Residence Address \_\_\_\_\_  
(Street and Number) (City) (State) (Zip Code)

Effective as of \_\_\_\_\_ 1, 19\_\_\_\_, and until further notice, the Employment Security Law of Missouri will be the law which applies to all service you perform, for the undersigned employer, in any or all of the following jurisdictions:

Missouri \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

This will be true under an election duly filed by the undersigned employer and approved by the Division of Employment Security of Missouri, to which the other jurisdictions listed above have duly consented.

If you become unemployed, no matter where you may then be, you should file a claim at the nearest State Employment Service Office, for benefits under the Missouri Law.

SAVE THIS NOTICE, and present it at the employment office if and when you file a claim for benefits.

Firm-Name of Employer \_\_\_\_\_

Employer's Missouri Account No. \_\_\_\_\_

Date this notice given or mailed to Worker \_\_\_\_\_

The employer must complete at least two copies of this notice and distribute them as follows:

1. One copy must be delivered or mailed to the worker
2. One copy must be sent to the Division of Employment Security of Missouri, P.O. Box 59, Jefferson City, Mo. 65104



State of Missouri
DIVISION OF EMPLOYMENT SECURITY

EMPLOYER'S ELECTION TO COVER MULTI-STATE WORKERS
Under The
MISSOURI EMPLOYMENT SECURITY LAW

Employer's Firm-Name Missouri Account No.

Address (Street) (City) (State) (ZIP Code)

The above employer hereby elects, subject to approvals by the employment security agencies involved, to cover certain individuals, customarily employed by the employer in more than one jurisdiction -- named below, under the Employment Security Law of Missouri and requests the Division of Employment Security of Missouri to enter into a reciprocal coverage arrangement to that effect with the "interested jurisdictions".

1. List all the states in which the individuals named under Item 2 may do some work for the employer.

- (a) (b) (c) (d) (e) (f) (g) (h) (i)

2. List of Workers covered by this election who work in more than one of the above states.

Table with 3 columns: Name, Soc. Sec. Account No., Residence Address

(If more space is required, attach additional sheet)

3. Nature of employer's business

4. The employer has a place of business in the following states listed above:

5. Nature of work to be performed by the individuals listed under Item 2:

6. Employer's reason for requesting coverage in Missouri

7. The employer requests that this election become effective as of the beginning of a calendar quarter, namely as of 1, 19



**EMPLOYER'S ELECTION TO COVER MULTI-STATE WORKERS (Continued)**

- 8. This election, if approved, shall remain operative, as to the individuals listed herewith, until terminated in accordance with the currently applicable regulation of the Division of Employment Security of Missouri.
- 9. The employer hereby agrees to give each individual covered by this election a notice thereof, promptly after its approval, on form RC-2 to be supplied by the Division of Employment Security of Missouri, and to file copies thereof with said agency.
- 10. The employer hereby agrees to comply with any requirements applicable to this election under the Missouri Law.
- 11. To prevent this election from denying unemployment insurance coverage to workers not listed thereon, the employer hereby agrees with each interested jurisdiction approving this election that the state may count the workers covered by this election, and their wages, as if this election did not apply, for the purpose of determining whether the employer is covered by the law of such jurisdiction and whether any other workers employed by the employer are covered by said law.

\_\_\_\_\_ (Firm Name)

By \_\_\_\_\_

Date \_\_\_\_\_

\_\_\_\_\_ (Title)

**APPROVAL by DIVISION OF EMPLOYMENT SECURITY OF MISSOURI**

The foregoing election is hereby approved, in accordance with the applicable regulation, as submitted by the electing employer.

DIVISION OF EMPLOYMENT SECURITY OF MISSOURI

Date \_\_\_\_\_

By \_\_\_\_\_

Chief of Employer Contributions Section

**APPROVAL by THE INTERESTED JURISDICTION OF \_\_\_\_\_**

The foregoing election is similarly approved.

Name of Agency \_\_\_\_\_

By \_\_\_\_\_

Date \_\_\_\_\_

Title \_\_\_\_\_

MODES-2019-2

**8 CSR 10-4.100 Minimum Standard for the Payment of Unemployment Benefits Required by Section 288.390 (1978) to Entitle Employers to Claim the Maximum Allowable Credit Against the Federal Unemployment Tax**  
(Rescinded October 11, 1984)

*AUTHORITY: section 288.390, RSMo 1978. Original rule filed Aug. 12, 1980, effective Nov. 13, 1980. Emergency rule filed Aug. 22, 1980, effective Sept. 2, 1980, expired Dec. 30, 1980. Amended: Filed Dec. 9, 1980, effective March 13, 1981. Emergency rescission filed July 12, 1984, effective Aug. 13, 1984, expired Dec. 10, 1984. Rescinded: Filed July 12, 1984 effective Oct. 11, 1984.*

**8 CSR 10-4.110 Minimum Standard for Payment of Unemployment Insurance Benefits to Claim Maximum Allowable Credit Against the Federal Unemployment Tax**  
(Rescinded July 11, 1982)

*AUTHORITY: section 288.390, RSMo 1978. Emergency rule filed June 17, 1981, effective June 28, 1981, expired Sept. 25, 1981. Original rule filed June 17, 1981, effective Oct. 11, 1981. Emergency rescission filed March 23, 1982, effective April 2, 1982, expired July 31, 1982. Rescinded: Filed April 8, 1982, effective July 11, 1982.*

**8 CSR 10-4.111 Minimum Standard for Payment of Unemployment Insurance Benefits to Claim Maximum Allowable Credit Against the Federal Unemployment Tax**  
(Rescinded October 11, 1984)

*AUTHORITY: section 288.390, RSMo 1978. Emergency rule filed March 19, 1982, effective March 29, 1982, expired July 27, 1982. Original filed April 8, 1982, effective July 11, 1982. Emergency rescission filed July 12, 1984, effective Aug. 13, 1984, expired Dec. 10, 1984. Rescinded: Filed July 12, 1984, effective Oct. 11, 1984.*

**8 CSR 10-4.120 Benefits of Certain Employees of Educational Institutions**  
(Rescinded October 11, 1984)

*AUTHORITY: section 288.390, RSMo 1978. Emergency rule filed April 13, 1983, effective April 24, 1983, expired Aug. 21, 1983. Original rule filed April 13, 1983, effective July 11, 1983. Emergency rescission filed July 12, 1984, effective Aug. 13, 1984, expired*

*Dec. 10, 1984. Rescinded: Filed July 12, 1984, effective Oct. 11, 1984.*

**8 CSR 10-4.130 Treatment of Employees Providing Services to Educational Institutions**  
(Rescinded October 11, 1984)

*AUTHORITY: section 288.390, RSMo 1978. Emergency rule filed Jan. 12, 1984, effective April 1, 1984, expired July 29, 1984. Original rule filed Jan. 12, 1984. Emergency amendment filed Feb. 10, 1984, effective April 1, 1984, expired July 29, 1984. Emergency amendment filed March 9, 1984, effective April 1, 1984, expired July 29, 1984. Amended: Filed Feb. 10, 1984, effective May 11, 1984. Emergency rescission filed July 12, 1984, effective Aug. 13, 1984, expired Dec. 10, 1984. Rescinded: Filed July 12, 1984, effective Oct. 11, 1984.*

**8 CSR 10-4.140 Clarification of Beauty Salon and Similar Establishment**

*PURPOSE: This rule provides clarification of terms beauty salon and similar establishment as contained in section 288.032.4, RSMo.*

(1) As used in section 288.032.4, RSMo, the term beauty salon shall be limited to an establishment which is required to obtain a certificate of registration under section 329.045, RSMo.

(2) As used in section 288.032.4, RSMo, the term similar establishment shall be limited to an establishment in which the occupation of a barber, as defined in section 328.010, RSMo, is performed.

*AUTHORITY: section 288.220.5, RSMo 1986.\* Emergency rule filed Aug. 6, 1986, effective Aug. 16, 1986, expired Dec. 13, 1986. Original rule filed Aug. 6, 1986, effective Nov. 28, 1986.*

*\*Original authority 1951, amended 1955, 1961, 1963, 1967, 1971.*

**8 CSR 10-4.150 Employer-Employee Relationship**

*PURPOSE: This rule ensures consistent interpretation of section 288.034.5, RSMo.*

*Editor's Note: The secretary of state has determined that the publication of this rule in its entirety would be unduly cumbersome or expensive. The entire text of the material ref-*

*erenced has been filed with the secretary of state. This material may be found at the Office of the Secretary of State or at the headquarters of the agency and is available to any interested person at a cost established by state law.*

(1) In order to interpret section 288.034.5, RSMo, effective June 30, 1989, the division shall apply the common law rules applicable in determining the employer-employee relationship under 26 U.S.C., Section 3306(i). In applying the provisions of 26 U.S.C., Section 3306(i) the division shall consider the case law, Internal Revenue Service regulations and Internal Revenue Service letter rulings interpreting and applying that subsection.

*AUTHORITY: section 288.220.5, RSMo 1986.\* Emergency rule filed July 3, 1989, effective July 13, 1989, expired Nov. 9, 1989. Emergency amendment filed Oct. 25, 1989, effective Nov. 4, 1989, expired Feb. 22, 1990. Original rule filed Oct. 25, 1989, effective Feb. 11, 1990.*

*\*Original authority 1951, amended 1955, 1961, 1963, 1967, 1971.*

**8 CSR 10-4.160 Lessor Employing Units**

*PURPOSE: This rule establishes procedures for complying with the surety bond or securities aspect of section 288.032.2(2), RSMo.*

(1) Each lessor employing unit shall maintain a listing of its client lessees and a listing of employees leased to each client lessee. Each lessor employing unit shall file with its quarterly contribution and wage report the listing of its client lessees. The listings of client lessees and employees leased to each client lessee shall be available for audit and inspection by the Division of Employment Security.

(2) Any lessor employing unit desiring to post a surety bond with the Division of Employment Security in accordance with section 288.032.2, RSMo of the Missouri Employment Security Law, Chapter 288, RSMo shall execute a surety bond in the amount set forth in section 288.032.2, RSMo. The surety bond shall be on a form provided, or approved, by the division. Any bond not on the form provided by the division shall be submitted to the division for approval prior to its being executed.

(3) The surety bond must be issued by an insurance company licensed for bonding in the state on behalf of the applicant. The form must bear the seal of the insurance company, the effective date and be accompanied by a

power of attorney letter signed by the attorney-in-fact and it must also contain the signature of the applicant.

(4) The Division of Employment Security may reject a surety bond issued by an insurance company which has been suspended by the Missouri Department of Insurance. The division may require a lessor employing unit which has a surety bond issued by an insurance company suspended by the Missouri Department of Insurance to replace that bond with a new surety bond issued by a company in good standing with the Missouri Department of Insurance. The replacement bond must be bought by the lessor employing unit within thirty (30) days of notification by the division.

(5) Any lessor employment unit depositing securities with the Division of Employment Security in accordance with section 288.032.2, RSMo shall also execute an Assignment and Escrow Agreement provided by the division. The agreement shall contain a provision in which the lessor employing unit consents to an audit of its records prior to the release or cancellation of the securities tendered with the agreement.

(6) Any securities deposited in a depository designated by the director of the Division of Employment Security pursuant to section 288.032.2, RSMo shall be accompanied by the signed statement of a licensed broker identifying each security and setting forth its current market value. Should the combined value of those deposited securities be less than the required amount, the lessor employing unit shall immediately deposit additional securities to raise the value to the required amount. After that, the lessor employing unit shall submit with its quarterly contribution and wage reports—

(A) A statement signed by a licensed broker setting forth the market value on the first business day of that month of each security so deposited; and

(B) An attestation by the broker stating that s/he has no interest in and is not affiliated in any way with the lessor employer or the corporation(s) that issued the stocks included in the market value statement.

(7) The director of the Division of Employment Security shall notify any lessor employing unit who has posted a corporate surety bond or deposited marketable securities with the division of the dollar amount required for that year to comply with the provisions of section 288.032.2, RSMo. The notification shall be mailed to each lessor

employing unit not later than the end of February of each calendar year.

(8) The obligation for payment or the bond securing payment, or both, of unemployment contributions pursuant to section 288.032.2, RSMo of the Missouri Employment Security Law shall not be released until the Division of Employment Security is satisfied, either by audit or otherwise, that all contributions liability on account of the bond has been paid. This section of this rule shall not be construed to increase the liability of the surety in excess of the face amount of the bond regardless of the period of time the bond remains in effect, nor shall it be construed to affect the right of any surety to terminate the bond in accordance with the terms of the bond.

*AUTHORITY: section 288.220, RSMo 1994. \* Original rule filed Dec. 2, 1992, effective June 7, 1993. Amended: Filed Feb. 2, 1995, effective Aug. 30, 1995.*

*\*Original authority 1951, amended 1955, 1961, 1963, 1967, 1971.*



MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS  
DIVISION OF EMPLOYMENT SECURITY

**ASSIGNMENT AND ESCROW AGREEMENT**

\_\_\_\_\_ (hereinafter called the "lessor employing unit"), and the Missouri Division of Employment Security (hereinafter sometimes called the "Escrow Holder" have made and entered into the Agreement set out herein below:

WHEREAS, the lessor employing unit desires to deposit securities with the Missouri Division of Employment Security in order to comply with Section 288.032.2, AND

WHEREAS, the Missouri Division of Employment Security has agreed to accept from the lessor employing unit an appropriate deposit pursuant to Section 288.032.2, AND

WHEREAS, the lessor employing unit and the Escrow Holder desire to enter into an agreement with respect to the escrow of such securities:

NOW THEREFORE, in consideration of the foregoing and covenants herein contained, it is agreed as follows:

1. \_\_\_\_\_ on behalf of the lessor employing unit herewith owns and tenders the entire balance \_\_\_\_\_ (the "security"), the receipt of which is hereby acknowledged by the Escrow Holder. The lessor employing unit assigns its interest in the security but only for the limited purpose set forth herein and the prescribed uses of such deposit under the Act.
2. During the time the security is deposited with the Escrow Holder, \_\_\_\_\_ agrees that it shall not, in any way, offer for sale, sell, hypothecate, transfer, reassign or dispose of the security in any other manner.
3. If at any time the Escrow Holder shall reasonably determine that the security is no longer appropriate, the lessor employing unit agrees to make any reasonable and appropriate deposit of additional securities or to file an acceptable corporate surety bond. Failure to do so will be deemed a failure of the conditions of the Act.
4. \_\_\_\_\_ hereby authorizes the Escrow Holder to sell the security and to apply a sufficient amount of the proceeds of the sale to pay any unemployment contributions which the lessor employing unit fails to pay when due.
5. In the event of dissolution or liquidation of the lessor employing unit during the escrow period or in the event of the termination of this agreement for any reason, the lessor employing unit agrees that its rights to the securities held in Escrow shall be subordinated to the rights of the Missouri Division of Employment Security to unemployment contributions owed by the lessor employing unit. The lessor employing unit further agrees the securities held hereunder shall not be returned to it until the Missouri Division of Employment Security is satisfied, either by audit or otherwise, that all liability for unemployment contributions has been paid.
6. The lessor employing unit agrees to pay any and all expenses incurred as a result of the escrow of the securities and to indemnify the Escrow Holder against all claims arising out of this escrow other than those caused by the Escrow Holder's own negligence of breach of this agreement.

MODES-4251 (11-92)  
Legal

- 7. Escrow Holder agrees to administer this Escrow Agreement in strict compliance with all of the terms, conditions and instructions contained herein; the lessor employing unit agrees to provide all information necessary to facilitate the administration of this Agreement. At such time as this Escrow Agreement shall terminate, the security deposited hereunder shall be immediately released by the Escrow Holder to the lessor employing unit subject to the rights of the Escrow Holder in paragraphs 4 and 5 above, and upon delivery of the security to the lessor employing unit, the Escrow Holder shall be relieved of all liability hereunder.
- 8. If the Missouri Employment Security Law, Chapter 288 RSMo (1986), is amended to make this Agreement unnecessary as a condition for the security deposit option available under Section 288.032.2 to the lessor employing unit, this Agreement shall be terminated and the security returned upon prior written notice by the lessor employing unit to the Escrow Holder subject to the Escrow Holder's rights under paragraphs 4 and 5 above.

The lessor employing unit and the Escrow Holder have entered into this Escrow Agreement on \_\_\_\_\_ in multiple counterparts, each of which shall be considered an original.

\_\_\_\_\_  
Business Name

By \_\_\_\_\_  
Signature of Owner, Partner or Corporate Officer of Business

ATTEST:

\_\_\_\_\_  
Secretary of the Corporation (if applicable)

STATE OF MISSOURI    )  
  )  
COUNTY OF COLE     )

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_

\_\_\_\_\_  
Notary Public

My Commission Expires \_\_\_\_\_

MISSOURI DIVISION OF EMPLOYMENT SECURITY

By \_\_\_\_\_  
Alan Franklin, Director

**CONSENT TO ASSIGNMENT**

\_\_\_\_\_ as issuer of the above described security hereby consents to the foregoing Assignment and Escrow Agreement and agrees that upon endorsement and presentment of the security by the Escrow Holder, it will allow the Escrow Holder to cash the security without notice to or the consent of the lessor employing unit.

\_\_\_\_\_  
\_\_\_\_\_ for  
\_\_\_\_\_  
(Bank or Savings & Loan)



MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS  
DIVISION OF EMPLOYMENT SECURITY  
421 East Dunklin Street  
Post Office Box 59  
Jefferson City, MO 65104-0059

**SURETY BOND**  
**(Financial Guarantee for Payment of Contributions)**

**REQUIREMENTS FOR COMPLETING FORM**

1. Issued by licensed insurance company
2. Signed by Attorney-In-Fact
3. Signed by applicant
4. Must bear insurance company seal
5. Must have effective date
6. Must be accompanied by a valid Power of Attorney letter

BOND NUMBER \_\_\_\_\_

**KNOW ALL MEN BY THESE PRESENTS:**

That I/We \_\_\_\_\_  
(Owner's Name) (Business Name)

of \_\_\_\_\_ County, State of \_\_\_\_\_

as principal, and \_\_\_\_\_  
(Name of Surety Company)

a corporation duly licensed for the purpose of making, guaranteeing or becoming sole surety upon bonds required or authorized by the laws of the State of Missouri, as surety, are held and firmly bound to the Missouri Department of Labor and Industrial Relations, Division of Employment Security, in the penalty sum of

\_\_\_\_\_ DOLLARS (\$ \_\_\_\_\_), lawful money of the United States, to

be paid to the Missouri Division of Employment Security, for which sums of money, well and truly to be paid, we bind ourselves, our heirs, successors, assigns, executors, and administrators, jointly and severally, firmly by these presents.

**THE CONDITION OF THE FOREGOING OBLIGATION IS SUCH THAT,**

Whereas, under Section 288.032.2 of the Missouri Employment Security Law, Chapter 288 RSMo (1986, as amended), a lessor employing unit may post a bond of an amount as specified therein to insure timely payment of contributions, interest, and penalties for which the lessor employing unit may be, or become, liable under the Employment Security Law; and,

Whereas, not later than the end of February of each calendar year hereafter, the specified amount of the bond will be adjusted if necessary; and,

Whereas, said bond shall be deposited with the Director of the Missouri Division of Employment Security and maintained for safekeeping by said Director; and,

Whereas, the following lessor employing unit wishes to post with the Director of the Missouri Division of Employment Security a Surety Bond:

NAME OF LESSOR EMPLOYING UNIT \_\_\_\_\_

BUSINESS ADDRESS \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

FEDERAL IDENTIFICATION NUMBER \_\_\_\_\_

MO. DES ACCOUNT NUMBER \_\_\_\_\_

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NAME(S), ADDRESS AND SOCIAL SECURITY NUMBER OF OWNERS, PARTNERS OR COPORATE OFFICIALS:	
(1) _____	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
<p>NOW THEREFORE, if said principal shall well and truly comply with all the provisions of the Missouri Employment Security Law, Chapter 288 RSMo (1986), and any amendments thereto, and in particular pay all contributions, interest and penalties promptly when due, then this obligation shall be null and void; otherwise, it shall remain in full force and effect.</p> <p>If said principal is delinquent, the Missouri Division of Employment Security will notify said surety. Surety then has thirty (30) days in which to make payment or contact the Missouri Division of Employment Security stating reasons payment has not been made.</p> <p>The said principal authorizes the release of the confidential tax information to said surety as long as this obligation remains in force and effect; releasing the Director of the Missouri Division of Employment Security and Division personnel from any and all liability pursuant to any disclosures to said surety of confidential tax information resulting from release of subject information.</p> <p>This obligation shall remain in force and effective for a period of not less than five (5) years from the initial date of bonding or until the Director of the Missouri Division of Employment Security releases said principal from the bonding requirement as set forth by Section 288.032.2 RSMo and supplement thereto. The surety may cancel the bond and be released of further liability hereunder by delivering sixty (60) days written notice to the principal and to the Director of the Missouri Division of Employment Security. Such cancellation shall not affect any liability incurred or accrued hereunder prior to the termination of the sixty (60) day period.</p>	
IN WITNESS WHEREOF, we have duly executed the foregoing obligation this _____	
day of _____ A.D. 19____. To be effective on the _____	
day of _____ A.D. 19____.	
Surety Company Name	ATTEST: (Insurance Company Seal)
Signature of Attorney-In-Fact	
Surety's Street Address or P.O. Box	
City, State, Zip Code	
Signature of Owner, Partner or Corporate Officer of Business	

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**ACKNOWLEDGEMENT BY PRINCIPAL**

<b>INDIVIDUAL</b>					
Notary Public Embosser Seal	State of Missouri	County (or City of St. Louis)	On This Day of 19	before me	
	Name of Notary (print or type)		A Notary Public in and for said state, personally appeared		
	Name of Individual (print or type)		Known to me to be the person who executed the within		
	Type of Document	and acknowledge to me that he/she executed the same for the purpose therein stated			
	Notary Public Signature				
	My Commission Expires	Use Rubber Stamp Here ▶			
<b>PARTNERSHIP</b>					
Notary Public Embosser Seal	State of Missouri	County (or City of St. Louis)	On This Day of 19	before me	
	Name of Notary (print or type)		A Notary Public in and for said state, personally appeared		
	Name of Individual (print or type)		Known to me to be the person who executed the within		
	Type of Document	and acknowledge to me that he/she executed the same for the purpose therein stated			
	Notary Public Signature				
	My Commission Expires	Use Rubber Stamp Here ▶			
<b>CORPORATION</b>					
Notary Public Embosser Seal	State of Missouri	County (or City of St. Louis)	On This Day of 19	before me	
	Name of Notary (print or type)		A Notary Public in and for said state, personally appeared		
	Name of Individual (print or type)		Known to me to be the person who executed the within		
	Type of Document	and acknowledge to me that he/she executed the same for the purpose therein stated			
	Notary Public Signature				
	My Commission Expires	Use Rubber Stamp Here ▶			

MODES-4252-3

**8 CSR 10-4.170 Irrevocable Letter of Credit**

*PURPOSE: This rule establishes procedures for complying with the irrevocable letter of credit aspect of section 288.032(2), RSMo.*

(1) A letter of credit, issued by a commercial bank chartered under the laws of Missouri or chartered pursuant to the National Banking Act, may be submitted to the Missouri Department of Labor and Industrial Relations, Division of Employment Security, (hereinafter the division) in lieu of a surety bond or securities as required by section 288.032, RSMo. The letter of credit must be in an amount equal to the otherwise required bond or securities.

(2) The letter of credit shall be irrevocable and the beneficiary shall be the division. Payment shall be made immediately upon presentment of a demand for payment signed by the director of the division or his/her designated representative.

(3) All letters of credit shall conform to a required format. A standard letter of credit form embodying this format shall be provided by the division. All letters of credit shall be accompanied by an authorization for release of confidential information allowing the director of the division or his/her designee to release confidential information to the issuing bank.

(4) A demand for payment upon a letter of credit may be presented for payment only upon reasons that bond proceeds would be demanded.

(5) All letters of credit must be negotiable at a financial institution located within Missouri.

(6) Letters of credit shall have a term of one (1) year and shall be automatically renewable on an annual basis for an additional five (5) years. A letter of credit may be canceled by the issuer sixty (60) days after written notice is delivered to the division. Upon this notice the lessor employing unit shall be required to substitute a surety bond within sixty (60) days. If the required bond is not received within that time period, the client lessees will be jointly and severally liable and required to separately report as provided in section 288.032, RSMo.

(7) The division shall not release the letter of credit until it is satisfied, either by audit or otherwise, that no claims exist against the letter.

(8) A lessor employing unit shall be required to augment letters of credit in any situation where the lessor employing unit would be required to increase its coverage under a surety bond. This additional bonding requirement may be satisfied by increasing the letter of credit, submitting an additional letter of credit, submitting an additional surety bond, depositing additional securities, or submitting an additional certificate of deposit. Failure to increase the letter of credit amount when required will result in the client lessees being jointly and severally liable and required to separately report as provided in section 288.032, RSMo.

*AUTHORITY: section 288.220, RSMo Supp. 1997.\* Original rule filed March 24, 1998, effective Sept. 30, 1998.*

*\*Original authority 1951, amended 1955, 1961, 1963, 1967, 1971, 1995.*



MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS  
DIVISION OF EMPLOYMENT SECURITY

**AUTHORIZATION FOR RELEASE OF CONFIDENTIAL INFORMATION**

I hereby authorize the Missouri Department of Labor and Industrial Relations, Division of Employment Security, to release confidential information to \_\_\_\_\_ for the purpose

of making demand for payment on letter of credit number \_\_\_\_\_ as long as the obligation remains in force and effect. Release of this information to the named banking institution does not give the banking institution authority to request information other than information concerning the delinquent periods for which a demand for payment is being made. I also release the Missouri Department of Labor and Industrial Relations, Division of Employment Security, and Division personnel from any and all liability under section 288.250, RSMo, resulting from the release and disclosure of confidential information to this banking institution.

In witness whereof I, (We) have duly executed the foregoing this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

\_\_\_\_\_  
Lessor Employing Unit Typed and Printed

\_\_\_\_\_  
Unemployment Contribution Account Number

\_\_\_\_\_  
Owner/Officer Signature

\_\_\_\_\_  
Name and Title Typed and Printed

Before me personally appeared \_\_\_\_\_ who acknowledges that s/he signed the foregoing as his/her free act and deed.

I have hereunto set my hand and affixed my official seal at my office in this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

My term expires \_\_\_\_\_  
Notary Public

MODES-4354-3 (10-97)  
Cont.



MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS  
DIVISION OF EMPLOYMENT SECURITY  
**IRREVOCABLE LETTER OF CREDIT**

TO: Missouri Department of Labor and Industrial Relations (Beneficiary)  
Division of Employment Security  
P.O. Box 59  
Jefferson City, MO 65104-0059

Amount U.S. \$ \_\_\_\_\_ Letter of Credit Line \_\_\_\_\_

Date of Issuance \_\_\_\_\_

At the Request of \_\_\_\_\_

Doing business as \_\_\_\_\_

of \_\_\_\_\_ State of \_\_\_\_\_

We hereby issue our irrevocable letter of credit in favor of the Missouri Department of Labor and Industrial Relations, Division of Employment Security, in the sum of \_\_\_\_\_ dollars (\$ \_\_\_\_\_ ) available by your demand for payment.

Demand under this irrevocable letter of credit must be accompanied by a statement of delinquent contributions, payments in lieu of contributions, penalties and interest due the Missouri Department of Labor and Industrial Relations, Division of Employment Security, and marked "Drawn against irrevocable letter of credit number \_\_\_\_\_."

This obligation shall be deemed automatically renewed on an annual basis for a period of not less than five (5) years from the date of this letter. This credit will expire in full and finally five (5) years from the date of issuance. The issuing banking institution may cancel the letter of credit and be released of future liability hereunder by delivering sixty (60) days' prior written notice to the Missouri Department of Labor and Industrial Relations, Division of Employment Security, at the address shown above. Cancellation shall not affect any liability incurred and accrued hereunder prior to the termination of the sixty (60)-day period.

Upon receipt of notification, you may make your one (1) demand for payment for the unused balance of this irrevocable letter of credit, mentioning thereon our letter of credit number \_\_\_\_\_ accompanied by your signed statement that the agreement is still outstanding and that the proceeds of the payment will be retained and used in lieu of the letter of credit with any unused portion to be returned to the accountee.

We hereby engage with you that demands made in conformity with the terms of this credit will be duly honored on presentation.

In witness whereof, we have duly executed the foregoing this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

\_\_\_\_\_  
Issuing Bank Institution

\_\_\_\_\_  
Address City, State, Zip Code

\_\_\_\_\_  
Bank routing transit number By \_\_\_\_\_  
Signature and Title of Bank Official

Before me personally appeared \_\_\_\_\_ who acknowledges that s/he signed the foregoing as his/her free act and deed.

I have hereunto set my hand and affixed my official seal at my office in this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_.

My term expires \_\_\_\_\_  
Notary Public

MODES-4354 (10-97)  
Cont.